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EXHIBIT B

September 5, 2008

P. 11



United States Department of Agriculture

Farm and Foreign Agricultural Services

Farm Service Agency

Kansas City Commodity Office P.O. Box 419205 Kansas City, Missouri 64141-6205 Mr. Hormoz Shayegan Global Container Lines, Ltd. 100 Quentin-Roosevelt Blvd. Garden City, NY 11530 DCN 16959 Emerald Sea V, 6107 6107/DXBMBA-002 6107/DXBMBA-003

Dear Mr Shayegan:

The debt for \$1,454.68 covers marine losses to cargo on board the vessel referenced above.

Your offer of \$1,402.90 at the settlement conference on July 9, 2008, has been accepted as full and final settlement of the debt. The check should be issued payable to Commodity Credit Corporation-Contract Reconciliation Division (CCC-CRD) referencing DCN 16959, and mailed to the following address:

USDA/FSA/FSC/RMO/COSG Beacon Facility -- MAIL STOP 8528 P. O. Box 419205 Kansas City, MO 64141-6205

Checks received in payment will be converted to an Electronic Fund Transfer (EFT) from your account. The check will be voided and destroyed within 14 days. For additional information, please visit the Parm Service Agency's website at http://www.fsa.usda.gov/pas/pecnotice.htm.

Payment by electronic transfer may be made via:

Federal Reserve Bank of New York City ABA 0210-3000-4 BNF = /AC -- 4992 OBI = CCC/KCCO - DCN 16959 GCI., Ltd.

If you have any questions, please contact me at (816) 926-2992 or e-mail at martha locke@kec.usda.gov.

Sincerely,

Martha Locke

Commodity Program Specialist

Martha Lake

Export Debt Branch

Contract Reconciliation Division

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